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Nanette S. Edwards
Chief Counsel and Director of Legal Services

September 13, 2010

VIA EFILING

Honorable Jocelyn G. Boyd
Chief Clerk / Administrator
Public Service Commission
101 Executive Center Drive
Columbia, South Carolina 29210

Re: Application of United Utility Companies, Incorporated for Adjustment of Rates and Charges and
Modification to Certain Terms and Conditions for the Provision of Water and Sewer Service
Docket No. 2009-479-WS

Dear Mrs. Boyd:

Enclosed please find the results of the South Carolina Office of Regulatory Staff's Audit investigation concerning United Utility Companies, Inc.'s use of the NARUC Uniform System of Accounts.

Very truly yours,

Nanette S. Edwards

cc: John M.S. Hoefer, Esquire
Benjamin P. Mustian, Esquire
Duke K. McCall, Jr., Esquire
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JAY R. JASHINSKY, CPA
DIRECTOR OF AUDITING

September 13, 2010

VIA ELECTRONIC MAIL

Jocelyn G. Boyd, Esquire
Chief Clerk/Administrator
Public Service Commission of South Carolina
101 Executive Center Dr., Suite 100
Columbia, SC 29210

Re: Report of the South Carolina Office of Regulatory Staff's ("ORS") Examination of United Utility Companies, Inc.'s, Compliance with the National Association of Regulatory Utility Commissioners ("NARUC") Uniform System of Accounts

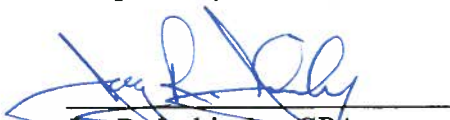
Docket No. 2009-479-W/S

Ms. Boyd:

In Order No. 2010-375 in Docket No. 2009-47-W/S, the Public Service Commission of South Carolina ("Commission"), directed United Utility Companies, Inc. ("Company") to make any necessary adjustments to its accounting system to conform to the NARUC Uniform System of Accounts. The Commission also requested that ORS investigate the Company's compliance and report back to the Commission within 120 days of the final order.

ORS has completed its investigation of the Company's system of accounts. Based upon our investigation, ORS found that the Company's system of accounts is in compliance with the NARUC Uniform System of Accounts and all issues have been resolved in this matter.

Respectfully submitted,



Jay R. Jashinsky, CPA